

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 54-26

December 1, 1954

Regulations Relating to Denaturation of Rum

Proprietors of distillery denaturing
bonded warehouses and others
concerned:

1. Drafts of proposed regulations concerning the denaturation of rum have been prepared to implement certain administrative decisions. If these proposals are approved by the Treasury Department, they will be published as a notice of proposed rule making in the Federal Register within the next few weeks.
2. The new regulations will be known as Part 216 (Denaturation of Rum), Title 26, Code of Federal Regulations. Drafts of the proposed regulations will be furnished each proprietor of a distillery denaturing bonded warehouse. In addition, copies will be available for examination in offices of Assistant Regional Commissioners and Supervisors in Charge, Alcohol and Tobacco Tax. It must be understood that these preliminary drafts are subject to change upon review, and that the notice of proposed rule making, which will appear in the Federal Register, may differ in some respects from this draft.
3. This procedure will enable interested persons to study the new regulations in advance of their publication as a notice of proposed rule making. This is particularly desirable since the notice will be published with a 15-day period for the filing of comments instead of the usual 30-day period; the shorter period was adopted to insure that the final regulations can be published as soon as possible to permit interested persons to become familiar with the new regulations and to be prepared to conform therewith on January 1, 1955.
4. Detailed instructions as to actions necessary on the part of interested persons to conform to the provisions of the new law and regulations will be provided (where deemed necessary) at a later date, either from the National Office or from the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.
5. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.


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